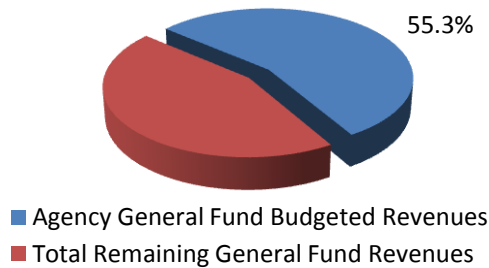
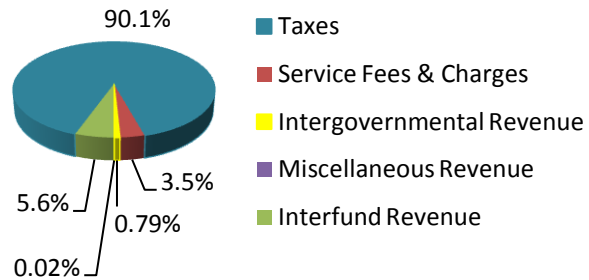


### General Fund Analysis

**Share of Total County Revenue**

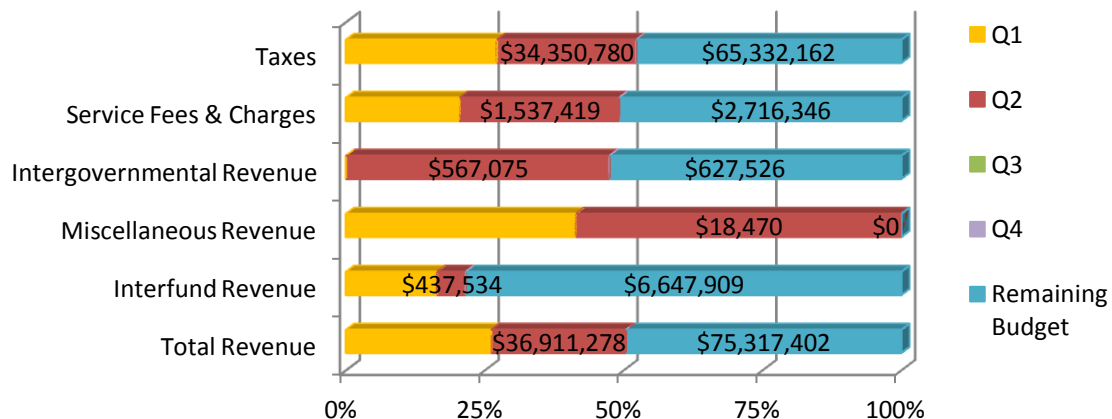


**Agency Budgeted Revenues By Source**



- The General Fund revenue for the Commissioners' Office is estimated to be **\$151,965,820** for 2012, which is **55.3%** of the total budgeted revenue for the General Fund.
- The main sources of General Fund revenue for the Commissioners' Office are: sales tax collections, interfund loan repayments, and cost allocation payments.

### General Fund - Revenue



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$36,054,298	\$38,994,368	\$35,674,073	\$38,991,953	\$75,048,666	\$149,714,692
Current Year Actuals	\$39,737,140	\$36,911,278			\$76,648,418	\$151,965,820

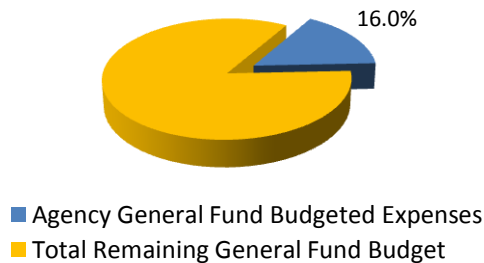
\* Current year total represents revised budget.

- Second quarter revenues of **\$36,911,278** represent **24.3%** of the budgeted amount for the year. YTD revenues of **\$76,648,418** represent **50.4%** of the budgeted amount for the year.
- Of the \$36,911,278 in revenue received during the 2<sup>nd</sup> quarter, \$34,350,780 or 93.1% was collected from the sales tax. The \$34,350,780 collected from sales tax represents 25.1% of the budget amount, and reflects an increase of 7.3% above current year estimates and an increase of 7.0% from 2011 receipts.

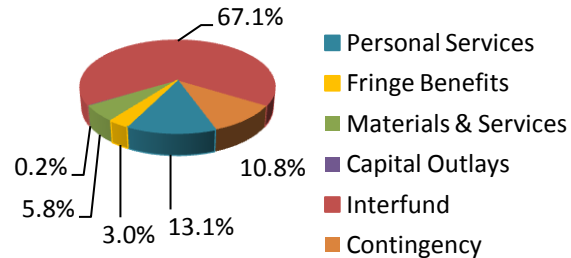
- Of the \$1,537,419 within Service Fees & Charges that was collected during the 2<sup>nd</sup> quarter, \$1,527,316 or 99.3% of the amount was associated with payments made by Non-General Fund agencies for the cost allocation plan.
- Intergovernmental Revenue represents the federal subsidy associated with the county's issuance of Build America Bonds and Recovery Zone Economic Development Bonds in 2010. The first installment was received in the 2<sup>nd</sup> quarter, with the remainder to be received in the 4<sup>th</sup> quarter.
- Within Miscellaneous Revenue, the \$18,470 in revenue received during the 2<sup>nd</sup> quarter is associated with fees expected to be collected from hospital revenue bonds issued through the County Hospital Commission.
- Of the \$437,534 in Interfund Revenue that was received during the 2<sup>nd</sup> quarter, \$236,601 or 54.1% was associated with the partial repayment of the interfund loan initially made from the General Fund to the Public Assistance Fund (Fund 2012) for the JFS document imaging system, and \$200,933 or 45.9% was associated with the partial repayment of the interfund loan initially made from the General Fund to the Whims Ditch FEMA Fund (Fund 4063).

### General Fund Analysis

**Share of Total County Expenses**

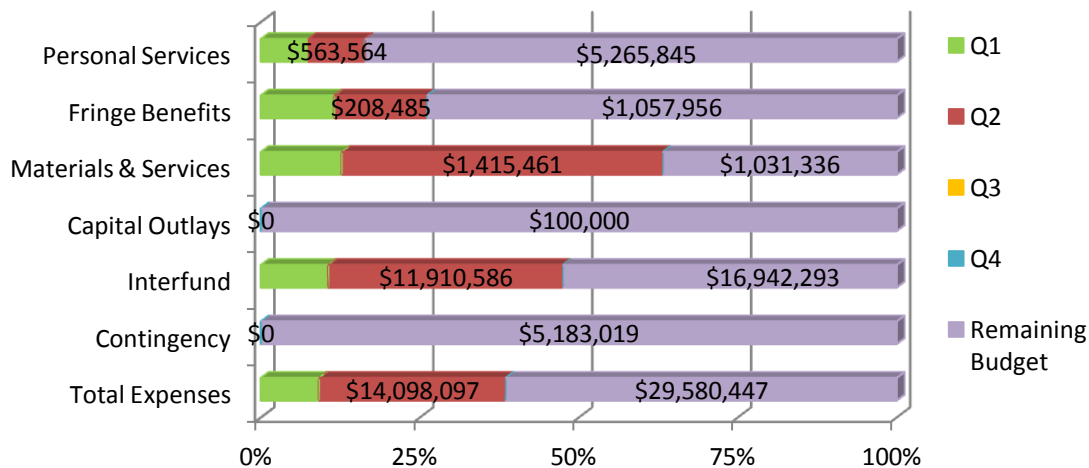


**Agency Budgeted Expenses By Type**



- The General Fund expenditures for the Commissioners' Office are estimated to be **\$48,082,098** for 2012, which is **16.0%** of the total budgeted expenditures for the General Fund.

### General Fund - Expenses



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$4,005,834	\$15,410,961	\$7,362,428	\$17,540,763	\$19,416,795	\$44,319,986
Current Year Actuals	\$4,403,554	\$14,098,097			\$18,501,651	\$48,082,098

\* Current year total represents revised budget.

- Second quarter expenditures of **\$14,098,097** represent **29.3%** of the budgeted amount for the year. YTD expenditures of **\$18,501,651** represent **38.5%** of the budgeted amount for the year.
- In addition to the personnel costs within the Commissioners' Office, there is an additional \$4,252,506 in Personal Services and \$689,350 in Fringe Benefits that are budgeted within the Commissioners' Reserve program for items such as termination and wellness payouts, variances between actual and budgeted vacancy levels, and the Public Transportation Benefit Program (subsidized COTA passes).

- Within Materials and Services, \$1,415,161 or 57.4% the budgeted amount was expended during the 2<sup>nd</sup> quarter. Of this amount, \$954,225 or 67.4% was related to a one-time payment that was made to the City of Columbus for the state code cases prosecuted by the City Attorney's office in the Franklin County Municipal Court during 2011, and \$340,000 or 24.0% was related to a one-time payment to the Franklin County Municipal Court in support of the Drug Addiction and Solicitation Specialty dockets.
- Within the Interfund category, \$11,910,586 or 36.9% of the budgeted amount was expended during the 2<sup>nd</sup> quarter. Of this amount,
  - \$6,661,778 or 55.9% was associated with the transfer for the County's June 1 debt service payment,
  - \$2,201,164 or 18.5% was associated with the monthly mandated share payments to JFS,
  - \$1,500,000 or 12.6% was associated with the second installment of an interfund loan to the Veterans Memorial Projects Fund (Fund 4044) to support various building improvements,
  - \$797,644 or 6.7% was associated with a subsidy payment to Animal Care and Control, and
  - \$750,000 or 6.3% was associated with a subsidy payment (\$250,000) and interfund loan (\$500,000) to the Child Support Enforcement Agency.
- Within the Contingency category, no expenses will be made directly in this category. However, during the year, appropriations can be transferred from Contingency to the appropriate agency to cover unforeseen costs that cannot be absorbed within an agency's current budget. For the first half of the year, seven transfers from Contingency in the amount of \$1,827,726 were approved (see Budget Corrective Items - Approved below for further detail).

## General Fund Analysis

### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$478,292	\$467,158	97.7%
2nd Quarter	\$558,008	\$563,565	101.0%
3rd Quarter	\$478,292		
4th Quarter	\$4,781,975		
<b>Total</b>	<b>\$6,296,567</b>	<b>\$1,030,723</b>	<b>16.4%</b>

- There were thirteen pay periods as of the 2<sup>nd</sup> quarter, which would equate to 50.0% of budget. The slight variance in the 2<sup>nd</sup> quarter was related to the retroactive pay associated with the 1% salary and wage increase for non-bargaining employees approved during the 2<sup>nd</sup> quarter.
- The budgeted amount allocated for the 4<sup>th</sup> quarter includes approximately \$4.3 million reserved for termination and wellness payouts and variances between actual and budgeted vacancy levels that are addressed by the Omnibus Termination and Wellness Resolution at the end of the year.

### Budget Corrective Items

#### Approved

- Resolution No. 0072-12 authorized a transfer of appropriations in the amount of \$30,000 from the Commissioners' Contingency to the Sheriff's Office to cover the overtime and related costs associated with the 2012 Arnold Classic.
- Resolution No. 0090-12 authorized a transfer of appropriations in the amount of \$340,000 from the Commissioners' Contingency to the Materials & Services category of expense to continue the support of the Drug Addiction and Solicitation Specialty dockets established by the Franklin County Municipal Court.
- Resolution No. 0157-12 authorized a transfer of appropriations in the amount of \$100,000 from the Commissioners' Contingency to the Sheriff's Office to cover the overtime and related costs associated with the security related to 2012 presidential election visits.
- Resolution No. 0162-12 authorized a transfer of appropriations in the amount of \$180,250 from the Commissioners' Contingency to Economic Development & Planning related to the carryover from 2011 to 2012 of a Market Development Grant from the Ohio Department of Natural Resources.
- Resolution No. 0195-12 authorized a transfer of appropriations in the amount of \$61,000 from the Commissioners' Reserves to add a Veterans Benefits Specialist within Veterans Service Commission to be located at the County Complex.
- Resolution No. 0302-12 authorized a transfer of appropriations in the amount of \$54,059 from the Commissioners' Contingency to the Purchasing division of General Services to offset the cost of a new full-time position and new equipment to meet additional demand from the printing of service copies for cases filed in the County's eFiling System.
- Resolution No. 0337-12 authorized a transfer of appropriations in the amount of \$46,917 from the Commissioners' Contingency to the Sheriff's Office for the purchase of three replacement vehicles.
- Resolution No. 0401-12 authorized a transfer of appropriations in the amount of \$1,076,500 from the Commissioners' Contingency to PFM to support various capital maintenance projects. The transfer was included as part of the resolution approving the 2012-2016 Five-Year Capital Improvement Plan.

- Resolution No. 0411-12 authorized a General Fund transfer of appropriations from the Commissioners' Reserves in the amount of \$802,520 to various County offices for a 1% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Commissioners was \$21,980.

### **Pending**

- A transfer of appropriations in the amount of \$30,000 from the Commissioners' Contingency to Community Partnerships will be approved during the 3<sup>rd</sup> quarter (Resolution No. 0491-12 on July 3) to provide a Community Partnership with Veterans Memorial for support related to Red, White, & Boom!
- A transfer of appropriations in the amount of \$150,000 from the Commissioners' Contingency to Economic Development and Planning will be approved during the 3<sup>rd</sup> quarter (Resolution No. 0503-12 on July 10) to support Workforce Development Grants.
- A transfer of appropriations in the amount of \$461,374 from the Commissioners' Contingency to various County offices will be approved in the 3<sup>rd</sup> quarter (Resolution No. 0514-12 on July 10) for distribution of a credit related to 2011 actual expenditures falling below the 2011 Approved Budget. The amount of the transfer included \$241,035 for the Prosecuting Attorney, \$122,339 for the Domestic Court, and \$98,000 for the Court of Common Pleas.
- The Omnibus Termination and Wellness Resolution will require a transfer of appropriations in the 4<sup>th</sup> quarter to various county offices for items such as termination and wellness payouts, variances between actual and budgeted vacancy levels, the Public Transportation Benefit Program (subsidized COTA passes), and costs associated with the County's transition to self-insured status for Workers' Compensation.

### **Not Recommended**

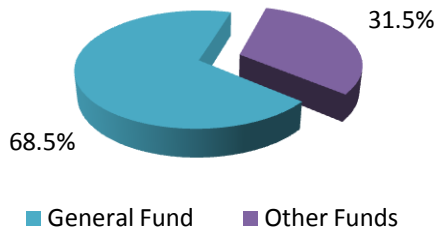
- There have been no requests for budget adjustments not approved to date.

### **Additional Budget Analysis and Budget Recommendations**

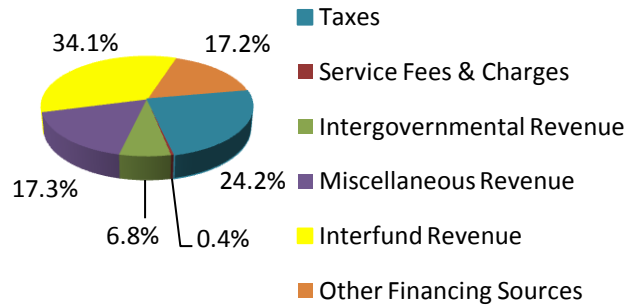
- The Commissioners' Office will continue to analyze the General Fund throughout the year in order to identify other opportunities for budget savings and organizational performance improvements.

## Non-General Fund Analysis

**Agency Budgeted Revenues**

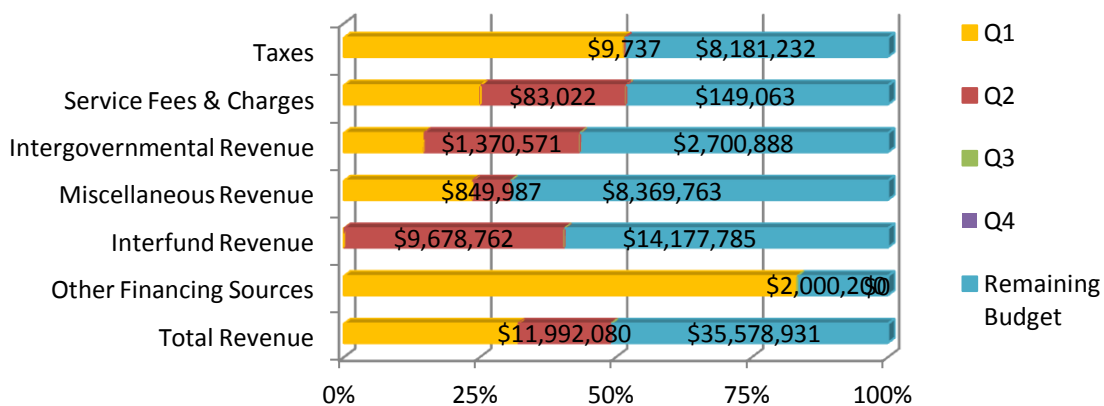


**Agency Budgeted Revenues By Source**



- The non-general fund revenue for the Commissioners' Office is estimated to be **\$69,954,867** for 2012, which is **31.5%** of the total budgeted revenue (**\$221,920,687**) for the Commissioners' Office.
- The main sources of non-general fund revenue for the Commissioners' Office are: proceeds from the refunding of bonds, debt service transfers from County offices and other entities, and property tax collections for the Zoological Park levy.

## Non-General Fund - Revenue



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$22,177,261	\$14,762,511	\$10,679,033	\$18,149,894	\$36,939,772	\$65,768,699
Current Year Actuals	\$22,383,856	\$11,992,080			\$34,375,936	\$69,954,867

\* Current year total represents revised budget.

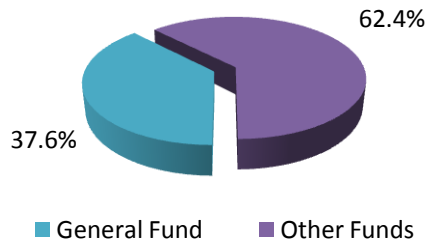
- Second quarter revenues of **\$11,992,080** represent **17.1%** of the budgeted amount for the year. YTD revenues of **\$34,375,936** represent **49.1%** of the budgeted amount for the year.
- Within Taxes, most of the revenue is received during the 1<sup>st</sup> and 3<sup>rd</sup> quarters due to the timing of the first and second half real estate tax collections for the Zoological Park levy supporting the Columbus Zoo. The \$8,723,951 that was collected during the 1<sup>st</sup> quarter represents 51.6% of the total budgeted amount.

- All of the \$83,022 collected within Service Fees & Charges during the 2<sup>nd</sup> quarter was received in the Domestic Shelter Fund (Fund 2024), which represents the fees for domestic violence prevention that are charged as part of each marriage license and divorce settlement.
- Of the \$1,370,571 collected within Intergovernmental Revenue during the 2<sup>nd</sup> quarter, \$889,158 or 64.9% was received in the Zoological Park Fund (Fund 2038), and \$481,413 or 35.1% was received by the Wireless 9-1-1 Fund (Fund 2130).
- Within Miscellaneous Revenue, \$7,009,635 or 58.1% of the budgeted revenue is to support the appropriation backstop the county provides to the Convention Facility Authority for its debt service payments. Since no expenditure is expected to be made in 2012, no revenue is expected to be received.
- Of the \$849,986 collected within Miscellaneous Revenue during the 2<sup>nd</sup> quarter, \$555,986 or 65.4% was from rent payments received from Franklin County Stadium Inc. to cover the debt service on Huntington Park, \$204,750 or 24.1% was from the rent payment received from Franklin County Children Services to cover the debt service for the facility at 855 W. Mound St., and \$89,250 or 10.5% was from the rent payment received from Maryhaven to cover the debt service on its facility.
- Within Interfund Revenue, almost all of the revenue within this category will be received during the 2<sup>nd</sup> and 4<sup>th</sup> quarters for the debt service transfers from county offices and other entities into the Bond Retirement Fund (Fund 3031) for the payment of the county's debt service payments. Of the \$9,678,762 received during the 2<sup>nd</sup> quarter, \$8,178,762 or 84.5% was related to debt service transfers to the Bond Retirement Fund and \$1,500,000 or 15.5% was related to the receipt of the interfund loan in the Veterans Memorial Projects Fund (Fund 4044).
- Within Other Financing Sources, \$10,024,800 was received in the 1<sup>st</sup> quarter from the re-issuance of the notes for Huntington Park.

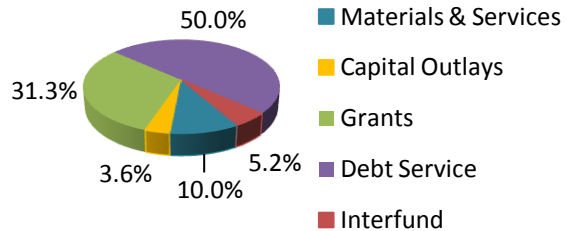


### Non-General Fund Analysis

**Agency Budgeted Expenses**

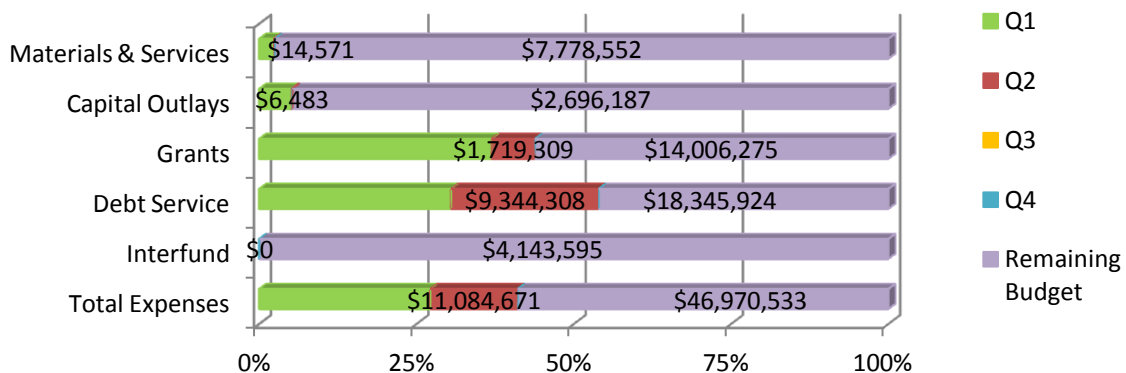


**Agency Budgeted Expenses By Type**



- The non-general fund expenditure budget for the Commissioners' Office is estimated to be **\$79,746,631** for 2012, which is **62.4%** of the total budgeted expenditures (**\$127,828,729**) for the Commissioners' Office.

### Non-General Fund - Expenses



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$21,526,309	\$13,257,499	\$8,899,473	\$21,426,726	\$34,783,808	\$65,110,007
Current Year Actuals	\$21,691,427	\$11,084,671			\$32,776,098	\$79,746,631

\* Current year total represents revised budget.

- Second quarter expenditures of **\$11,084,671** represent **13.9%** of the budgeted amount for the year. YTD expenditures of **\$32,776,098** represent **41.1%** of the budgeted amount for the year.
- Within Materials & Services, \$7,009,635 or 87.9% of the budgeted amount is associated with the appropriation backstop the county provides to the Convention Facility Authority for its debt service payments. No expenditure from this appropriation is expected to be made in 2012.
- The expenditures and remaining budget within Capital Outlays are associated with the Veterans Memorial Projects Fund (Fund 4044) to support various building improvements.

- Within Grants, the Commissioners expended \$1,719,309 or 6.9% of the budgeted amount during the 2<sup>nd</sup> quarter. Of this amount, \$952,068 or 55.4% was for the payment to the Columbus Zoo from the Zoological Park Fund (Fund 2038) following the settlement of the first half property tax collection in March, and \$767,241 or 44.6% was associated with payments from the Wireless 9-1-1 Fund (Fund 2130) for distribution to the public safety answering points (PSAPs).
- Within Debt Service, the \$9,344,308 that was expended in the 2<sup>nd</sup> quarter was related the County's June 1 debt service payment.
- The budgeted amount within the Interfund category includes \$500,000 for a transfer from the Workers' Compensation Reserve Fund (Fund 6061) to the General Fund, which is not expected to occur until the 4<sup>th</sup> quarter; and \$3,643,596 in the Stadium Pledge Fund (Fund 1006) which provides the backstop for the debt issued for Huntington Park.

## Non-General Fund Analysis

### Budget Corrective Items

#### Approved

- A revenue estimate increase of \$86,463 was certified by the Budget Commission in the 1<sup>st</sup> quarter to reflect changes in the estimate for the property tax collections in the Zoological Park Fund (Fund 2038).
- Resolution No. 0312-12 approved a cash advance in the amount of \$2,338,000 from the Workers' Compensation Fund (Fund 6061) to the Workers' Compensation Revolving Fund (Fund 8251) for the payment of County's 2011 retrospective claims costs. It is expected that the cash advance will be repaid before the end of the 3<sup>rd</sup> quarter.
- Resolution No. 0460-12 authorized a supplemental appropriation in the amount of \$647,646 in the Veterans Memorial Projects Fund (Fund 4044) in order to appropriate the remaining cash balance in order to complete the building improvements.
- In April 2012, the Auditor's Office declared a surplus of \$7,000,000 in the Real Estate Assessment (REA) Fund. The total amount received by the Zoological Park Fund was \$59,878, which was credited against the \$116,597 in first half settlement fees that were paid during the 1<sup>st</sup> quarter.

#### Pending

- There are no requests currently pending that may impact the budget.

#### Not Recommended

- There have been no requests for budget adjustments not approved to date.

### Additional Budget Analysis and Budget Recommendations

- The Commissioners' Office will continue to analyze the General Fund throughout the year in order to identify other opportunities for budget savings and organizational performance improvements.